General Assembly

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Agenda item 116

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/55/532/Add.1 and Corr.1)*]

55/231. Results-based budgeting

The General Assembly,

Recalling its resolutions 52/12 B of 19 December 1997 and 53/205 of 18 December 1998,

Recalling also the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,

Having considered the report of the Secretary-General on results-based budgeting and the related addenda,[1]

Having also considered the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Secretary-General,[2]

Having further considered the report of the Joint Inspection Unit on the experience of United Nations system organizations with results-based budgeting techniques,[3] as well as the comments of the Secretary-General thereon,[4]

Bearing in mind the intergovernmental, multilateral and international character of the United Nations,

1. *Reaffirms* its resolution 41/213 of 19 December 1986;

2. *Also reaffirms* the role of the General Assembly in carrying out a thorough analysis and approval of posts and financial resources, of resource allocation to all sections of the programme budget and of human resources policies, with a view to ensuring full and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;

3. *Further reaffirms* the respective mandates of the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the consideration of the proposed programme budget;

[1] A/54/456 and Add.1-5.
[2] A/55/543.
[3] See A/54/287.
[4] See A/54/287/Add.1.

4. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee,[2] subject to the provisions of the present resolution;

5. *Notes* that the measures proposed by the Secretary-General and recommended by the Advisory Committee are intended to provide, in essence, a management tool that should enhance responsibility and accountability in the implementation of programmes and budgets;

6. *Decides* that these measures, as approved by the General Assembly in the present resolution, should be implemented in a gradual and incremental manner, in full compliance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and the Financial Regulations and Rules of the United Nations;

7. *Requests* the Secretary-General to ensure that the expected accomplishments and indicators of achievement are directly and clearly linked to the objectives of the programmes and in accordance with the different nature of the activities of the programmes, taking into account rules 104.7 (*a*) and 105.4 (*a*) of the Regulations and Rules Governing Programme Planning;

8. *Also requests* the Secretary-General to ensure that expected accomplishments, indicators of achievement and objectives are defined, bearing in mind the direct link between inputs and outputs, and that inputs are commensurate with the needs of programmes, and taking into consideration the international character of the United Nations, the purposes of its Charter and its legislative mandates, as well as the fact that the objectives of the Organization may not be realized in one medium-term plan only;

9. *Further requests* the Secretary-General to ensure that, in presenting the programme budget, expected accomplishments and, where possible, indicators of achievement are included to measure achievements in the implementation of the programmes of the Organization and not those of individual Member States;

10. *Stresses* in this regard the need for continued improvement in the formulation of objectives, expected accomplishments and indicators of achievement with the full involvement of the relevant intergovernmental bodies;

11. *Decides* that the design of programme objectives in the context of the medium-term plan and in the programme budget should be enhanced as a key element of results-based budgeting, in order to reflect in a more accurate manner the mandates, policy objectives, orientation and priorities of the Organization, taking into account regulation 4.2 and rule 104.7 (*e*) of the Regulations and Rules Governing Programme Planning;

12. *Requests* the Secretary-General to keep the definition of terms and guidelines under review and to bring the question of definitions to the attention of the Consultative Committee on Administrative Questions of the Administrative Committee on Coordination, with a view to obtaining the views and comments of the appropriate bodies of the United Nations system of organizations in order to arrive at an agreed set of key terms and guidelines pertaining to the results-based format of the budget within the United Nations system;

13. *Stresses* that external factors specific to the objectives and expected accomplishments should be identified in the proposed programme budget and that assessment of performance should reflect, and not be distorted by, the impact of unforeseen external factors;

14. *Decides* that significant external factors should also be identified in the context of future medium-term plans in order to illustrate their impact on the achievements obtained by the different programmes;

15. *Also decides* that the proposed programme budget for the biennium 2002-2003 shall contain input data at the same level of detail as that provided in the programme budget for the biennium 2000-2001,[5] in keeping with the responsibility of the Secretary-General to provide complete information in support of the financial aspects of his budget proposals;

16. *Notes* the observation of the Advisory Committee, in paragraph 16 of its report,[2] that the Secretary-General already enjoys delegation of authority in programme delivery, in particular in the transfer of resources within sections of the budget;

17. *Decides* that any transfer of resources between post and non-post objects of expenditure would require the prior approval of the General Assembly;

18. *Stresses* that the use of indicators of achievement in the proposed programme budget and assessment of the performance of the Organization in terms of all the expected accomplishments should not constitute a method by which to adjust the level of approved resources, or of staff, and that requested resources should continue to be justified in terms of the requirements of output delivery;

19. *Emphasizes* that resources proposed by the Secretary-General should be commensurate with all mandated programmes and activities to ensure their full, effective and efficient implementation;

20. *Notes* that, in order to implement the present resolution, no revisions to the Financial Regulations and Rules of the United Nations or to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation are currently required, and, in this regard, also notes that the application of rule 105.6 (*a*) of the Regulations and Rules Governing Programme Planning should continue to reflect the understanding that approval of the medium-term plan and the programme budget constitutes the reaffirmation of mandates reflected therein;

21. *Recognizes* the difficulty of achieving the results of complex and long-standing political activities within specific time frames;

22. *Reaffirms* that, in accordance with rule 104.7 (*b*) of the Regulations and Rules Governing Programme Planning, when an objective for Secretariat action cannot be achieved by the end of the plan period, both this longer-term objective and more specific objectives to be achieved within the plan period shall be set;

23. *Emphasizes* the need for the Secretariat to continue to improve its programme evaluation capacity, in order to implement fully the Regulations and Rules Governing Programme Planning by, inter alia, strengthening standard evaluation methodologies in accordance with article VII of the Regulations and Rules Governing Programme Planning;

24. *Stresses* that any proposals for additional flexibility in managing inputs during budget implementation, if approved by the General Assembly, should always be accompanied by increased accountability;

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[5] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1), vols. I-III; ibid., *Supplement No. 6A* (A/54/6/Rev.1/Add.1); and ibid., *Supplement No. 6B* (A/54/6/Rev.1/Add.2).

25. *Also stresses* that flexibility in terms of the use of resources should be exercised with strict respect for the norms and decisions established by the General Assembly and the Financial Regulations and Rules of the United Nations, in particular in regard to the limits imposed by the General Assembly in the allocation of resources for every section, the staffing table and the rules and procedures for personnel matters;

26. *Requests* the Secretary-General to undertake a detailed analysis of the information, management control and evaluation systems required to implement the proposals contained in his report,[1] and of the capacity and limitations of existing systems, and to submit a report thereon to the General Assembly, through the Advisory Committee, at the time of submitting his proposed programme budget for the biennium 2002-2003;

27. *Stresses* that the intention of the Secretary-General to focus the evaluation of programme delivery on expected accomplishments should be implemented in a manner that is flexible and complementary to the existing evaluation system;

28. *Invites* the Secretary-General to take appropriate measures to develop on a continuous basis and to implement an adequate training programme to ensure that staff, as appropriate, are proficient in the concepts and techniques, including the formulation of expected accomplishments and indicators of achievement, as described in his report.

89th plenary meeting
23 December 2000